

EXHIBIT D

Elley Law Office

Tel: (480) 788-4-LAW

3303 East Baseline Road, # 7-118

Gilbert, Arizona 85234

www.elleylawoffice.com

Fax: (480) 452-0382

May 29, 2014

GEORGE GERHARZ

ROCHESTER, WI

Account #

Re: Offer of Settlement

SENT VIA FIRST CLASS MAIL

Dear GEORGE GERHARZ,

This office has been retained by Magazines Corporation to settle your overdue account through litigation or receipt of payment. You agreed to pay for a magazine subscription and must honor your obligation.

Your contract, documented by a verbal recording, specifically sets forth your promise for payment of **\$89.99**, in return for delivery of Atlantic magazine. My client has complied with its obligation to provide you with the magazine subscription, but you have failed to comply with your promise to pay. You are now being placed on notice of the damages and costs you may incur should you fail to immediately make payment to my office.

Please understand this office is not a collection agency. This is the first and last letter you will receive. In the event I do not receive payment on or before June 23, 2014, I will advise my client of all its rights and remedies, including the right to file a lawsuit for damages including attorneys' fees and court costs, which after judgment are expected to exceed **\$1,000.00**.

Please give this matter your immediate attention.

Yours Very Truly,


Richard D. Elley, Esq.

Elley Law Office
3303 E. Baseline Rd. #7-118
Gilbert, AZ 85234

Detach and include in with your payment

MAKE CHECKS PAYABLE TO:
Magazines Corp. c/o Elley Law Office
3303 E. Baseline Rd. #7-118
Gilbert, AZ 85234

Account #

Minimum amount due: **\$89.99**

GEORGE GERHARZ

ROCHESTER, WI